

# **US Army Corps of Engineers®**

**Nashville District**

## **Contribution and Donor Recognition Plan**

**Nashville District**

**September 2015**

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## **I. Introduction**

The Corps Contribution Program permits the Corps to accept monetary, services, or material contributions from groups (including governmental entities, but excluding project sponsors<sup>1</sup>) and individuals in connection with carrying out water resources projects for environmental protection and restoration or for recreation. Whether in the form of cash, materials, or services, contributions have the potential to result in the sharing of project operational costs and to enhance the ability of the project staff to better manage existing facilities in the public interest. In this respect, contributions (including accepting grants) have the potential to enable the Operations Division to fund some programs and/or projects that, as a result of reprioritization, have been deferred or delayed because of reduced Operations and Maintenance (O&M) funds. Only contributions that are consistent with Project Master Plans (MP) or Operational Management Plans (OMP) may be accepted. All contributions offered will be carefully screened and evaluated for their suitability. No project or task will be initiated that is not consistent with the guidance and policy of the Corps Contribution Program.

## **II. Purpose**

The Nashville District's Contribution and Donor Recognition Plan (the "Contribution Plan" or "Plan") is a mechanism to receive funds, materials, or services from outside sources to complete tasks that are described in MP or OMP. Contributions can be used to accomplish tasks or projects for the protection, improvement, restoration, rehabilitation, or interpretation of natural resources, environmental features, cultural resources, or recreation areas and facilities at water resource projects.

The essential purpose of this Plan is to provide a formal document that describes in general terms the categories or types of work that have been identified in the project MP or OMP as eligible under the authority of the Corps Contribution Program.

In conjunction with describing the general nature or categories of work to be accomplished, this Plan will also address the following: general procedures and methods for receiving and accounting for monetary contributions; methods for providing recognition to contributors and public acknowledgement of support.

## **III. Authority**

33 USC § 2325 authorizes the Corps to accept contributions of "cash, funds, materials, and services" in connection with carrying out a water resources project for environmental protection and restoration or a water resources project for recreation." 33 USC § 2328 authorizes the Corps to accept contributions of "funds, materials, and services" and "to share the cost of managing recreation facilities and natural resources at Corps water resource development projects." Additionally, 33 USC §569c authorizes the acceptance of services of volunteers. The term "contribution" includes anything of value (funds, materials, supplies, or in-kind goods or services) received from an outside source without consideration or an exchange of value, but does not include

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<sup>1</sup> A Project Sponsor is defined as a party with whom the water resource project has been jointly created, a party to a project cooperation agreement (PCA) or project partnership agreement

construction.<sup>2</sup> Funds or other items received as a result of a competitively awarded grant from a foundation are also considered a “contribution.”

## IV. Donors

**Acceptable Donors:** The Corps may accept contributions from individuals, organizations, foundations, governmental entities, corporations and businesses. Contributions may be accepted only for programs and activities contained in an approved MP or OMP. If a federal grant is involved, a letter on agency letterhead is needed stating the money is acceptable to use on Corps property.

**Prohibited Donors:** Contributions from a project sponsor shall not be accepted. This includes a party with whom the water resource project has been jointly created, or a party to a project cooperation agreement (PCA). Real estate cannot be accepted as a contribution. For information on whether a particular donation should be accepted or for further information on authorities and constraints, see ER 1130-2-500, Project Operations: Partners and Support (Work Management Policies), Chapter 11, and Section 5 of the Contributions, Fundraising and Recognition Reference Guide, available at <http://corpslakes.usace.army.mil/employees/contribute/recog.cfm>.

Contributions from an entity which holds or is seeking a concessions lease, or which would identify the Corps with alcohol or tobacco products shall be declined.

## V. General Responsibilities

**No Solicitation of Contributions:** Corps employees may not solicit or take any action that gives the appearance that they are soliciting contributions in support of the Corps programs or activities. The term “solicit” means any request made to a non-federal entity, group or individual for contributions to be made directly or indirectly to the Corps. There are, however, appropriate activities that Corps employees may undertake in relation to authorized fundraising by partners. Corps employees can negotiate with partners in the context of a partnership agreement and partners can then fundraise to generate their contribution to the partnership.

**No Lobbying:** Employees will not engage in lobbying activities.

**Ethical Considerations:** Corps employees are subject to ethics regulations which prohibit federal employees from giving preferential treatment to any entity or individual. Employees may not use their official title, position, or authority of their public office to endorse any project, service, or enterprise.

**Designation:** The Chief, Natural Resource Management Branch, shall serve or appoint staff to coordinate the District Contributions Program.

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<sup>2</sup> If a non-federal entity seeks to perform construction at a Corps water resources project, the authority for such construction is 16 USC § 460d. This distinction is important because the requirements for processing funds received from the use of a facility constructed under 16 USC § 460d are different from the requirements for processing funds received through 33 USC § 2325 and § 2328.

## **VI. Contribution Approval**

Before receiving a contribution other than from a contribution box, OM's or the District Contribution Coordinator must consider all relevant factors when determining whether to accept a donation, including the value and purposes of the donation, as well as the nature and interests of the donor. Contributions which are within current authorities, consistent with the Corps mission, and are for work items contained in an approved MP or OMP may be accepted. Only contributions that will not cause a significant net increase in O&M costs will be considered for approval. For more information about the approval of contributions, refer to the USACE Contributions, Fundraising, and Recognition Reference Guide (October 2008), available on the NRM Gateway.

For contributions less than \$2,500, the level of review required to accept is much less than for a higher value donation. The OM must, under all circumstances, maintain the public confidence in the integrity of the Corps. Before accepting, using or recognizing direct contributions, a manager must consider the factors outlined in Section VII, Contribution Evaluation.

## **VII. Contribution Evaluation**

Once it has been determined that a contribution can be accepted, it must be evaluated as follows. For each higher donation category, all of the procedures for the previous levels must also be performed.

Monetary contributions will be accounted for in accordance with memo dated 21 May 2008, Subject: Collection of Civil Works Appropriation Reimbursements. All non-monetary contributions must be recorded, accounted for, and managed in the same way as other Corps property. The value of the donated materials and equipment should be determined using the local market value of comparable items.

### Maintain the integrity of the Corps programs and operations

- i. The donation is not, or does not appear (by its size or circumstances) to be, an attempt to influence any significant Corps decision or action that would affect the donor's interests, or obtain special treatment in dealing with the Corps.
- ii. The donation and any conditions or restrictions on it are consistent with law, regulation, Corps policy, authorized project purposes or applicable project plans.
- iii. The donation will not be used by the donor to state or imply Corps endorsement of the donor or the donor's product, service, or enterprise.

### Maintain public confidence in the Corps and its programs and employees

- i. Acceptance would not likely result in public controversy (e.g., an internet search reveals the donor has a history of violations, criminal or civil in nature).
- ii. The donation comes only with conditions that are consistent with Corps program and policy goals.
- iii. The donation consists of only goods or services needed by the Corps.
- iv. The donor has no known involvement in litigation or other current disputes with the Corps.

- A. For any contribution valued at \$2,500 or more, the OM must perform a thorough search to determine whether publicly available information exists that raises concerns about the propriety of acceptance. Documentation of the search findings will be included in the required contribution file.
- B. For contributions offered and valued at \$100,000 or above, coordination is required with the District Contribution Coordinator before acceptance is permitted. A written summary by the OM or the District Contribution Coordinator shall be submitted for coordination with the Nashville District Office of Counsel. In addition to the documented internet search (see item A, above), the following questions must be answered:
  - 1. Is the donor involved in litigation or other disputes with the Corps?
  - 2. Is the donor currently engaged in or seeking a business relationship with the Corps?
  - 3. Has the donor been debarred or suspended from contracting with the Federal Government?
  - 4. Does the donor have a recent public history of violations, whether criminal or civil in nature, as disclosed by an internet search, for which acceptance of the donation could lead to public controversy?
  - 5. Is the donor regulated by or seeking a permit from the Corps?
- C. For a single contribution or a series of planned contributions (i.e., a pledge paid in installments by the same donor) valued at \$1 million or more, the contribution and support documentation described above must be reviewed by the Nashville District Office of Counsel and submitted through the Major Subordinate Command (MSC) to the HQ Natural Resource Management Office for coordination before subsequent referral to the Director of Civil Works for approval. This process must also be followed for contributions that raise significant concerns based on criteria identified in the above sections.

## **VIII. Program Management**

**General:** The Operations Manager shall serve or appoint a member of their staff to lead up a contribution effort ensuring procedures and policies are adhered utilizing the “Contributions, Fundraising and Recognition Reference Guide”, ER and EP 1130-2-500 Chapters 10 and 11. The District Office Contributions Coordinator will be contacted and input sought prior to accepting a contribution. A file is to be assembled per contribution that includes correspondence, name of contributor, type and description of contribution, amount of contribution, and any notes. In accordance with ER 1130-2-500, the responsibility for program management at each of the LRN projects has been delegated to the Operations Managers (OMs) for that project. The Chief, Natural Resource Management Branch, will serve to appoint staff to coordinate and oversee the entire District Contribution Program.

In this respect, this individual will work closely with the project Natural Resource Management Staff and appropriate elements of the Nashville District Office, to assure that all work accomplished is consistent with the OMP and MP for that project, as well as general policy, guidance and procedures given in Chapter 11 of ER 1130-2-500, EP 1130-2-500, and the Contributions, Fundraising and Recognition Reference Guide.

**Monetary Contributions:** Monetary contributions will be deposited into account 96x8862 of the U.S. Treasury according to the requirements outlined in ER 37-1-30, Chapter 5. They can be handled like a customer order

with advance use. A work item is set up in P2 citing the appropriation the funds would be captured under when completing the advance account, allowing the District Resource Management Office (RMO) to fund the transaction in their database. The Project Budget Analyst will need to communicate with the District RMO, Budget (RM-B) to determine the correct appropriation intended for use to fund the work. Checks should be made out to FAO, USAED, Nashville District.

- A. General Work Projects: Revenue collected from a contributor at a Project that is not designated by the contributor for a specific work project will be transferred to the Resource Management Office in the Nashville District Office for deposit into the U.S. Treasury and the proper account. Following confirmation of receipt and deposit of these funds into the U.S. Treasury, a specific Corps of Engineers Financial Management System (CEFMS) account (i.e., funded work item) will be established for contributions received at the Project. The Operations Project Manager or their designated representative will be responsible for coordinating the establishment of the CEFMS account with Resource Management. Once deposited, these funds will become immediately available to the Project and will only be used for the general work activities listed in this plan.
- B. Specific Work Projects or Earmarked Contributions: The procedures for deposition of such monetary contributions are the same as for the general contributions, except that a separate CEFMS account (funded work item) will be established for such contributions. Contributions “earmarked” or designated for a specific work item or project will be administered separately from the general contributions account. All such project-specific or “earmarked” contributions will only be accepted for implementing work and accomplishing projects that are consistent with the MP, OMP and this plan.

**Use of Contributions:** Contributions may be used to support projects addressed in the MP/OMP or interpretive programs. In addition, contributions may be used to fund salaries of term or temporary Corps employees. Research projects, books, mapping, exhibits, films and all other projects funded with contributions must receive the same reviews and approvals as do projects that use only appropriated funds.

Contributions may not be used for permanent employee salaries.

Contributions may not be used to begin construction or other projects or programs, unless there are sufficient appropriated and donated funds in hand to ensure completion of the work to a degree that has independent utility. Donated funds may, however, be used to advance project design work.

**Process:** Project Budget Analyst sets up a manual Customer Order in CEFMS. Coordinate with appropriate Resource Management Office Staff.

- 1. The Project budget staff will create the advance account and will establish the manual customer order.
- 2. A copy of the agreement or explanation of agreement will need to accompany the submission.

**Non-Monetary Contributions:** Materials, supplies, and services may be accepted. For contributions that include materials and/or supplies, coordination with Property/Supply staff in Logistics Management at the District Office level shall occur prior to acceptance to help determine if an item(s) needs to be identified as capital and included in an inventory. Value and items received will need to be reported in the Operations and Maintenance Business Information Link (OMBIL) in the REC-Annual Update, Partnerships Update.

**Contribution Boxes:** A contribution or donation box may be set up at field offices, visitor centers and other appropriate locations. The installation of a contribution box is optional and at the manager's discretion. The contribution box should be locked and have a sign stating the use of the contributions. It should be clear to the visitor that any money collected is a voluntary contribution and is not required for touring the visitor center, receiving brochures or pamphlets or any other services.

Funds from contribution boxes must be accounted for in the same manner as any other donation by following these steps:

1. Create debtor/sponsor in CEFMS (CEFMS Data Manger)
2. Set up advance account and cost share
3. Work item from P2 for each AMSCO Project Code
4. Collections to advance account (Authorized Recreation Fee Collector)
5. Confirm deposit (UFC)
6. Email to Budget staff who creates register and fund account for cost share work item (make sure budget staff is involved and aware)
7. Money available to expend

Any activity or task under \$25,000 can be completed using the work item associated with the Contribution box. Work performed must be consistent with the MP and OMP.

**Accepting Direct or Large Donations:** A patron or organization may want to donate to a park, but may not want to put a check or large amount of cash in the contribution box. In this case, the Authorized Recreation Fee Collector may receive these funds at his/her office. A receipt must be given and the collector must make it clear to the patron that receiving this contribution is in lieu of placing it in the contribution box. A standard receipt book is appropriate to use for this purpose. A note should be written stating the purpose of the contribution.

**Reporting:** Each project office that receives contributions must submit an annual report of the total amount of contributions via OMBIL. Contributions records from OMBIL should also be sent to Resource Management for reconciliation with CEFMS. See Appendix B for a sample contribution tracking sheet.

**Deposits, Forms, Reports:** Engineering Report 3313 (remittance register) should be used to report monthly contributions when they exceed \$1,000. If \$1,000 or more, a deposit is required. A weekly deposit is recommended if funds begin to come in on a regular basis. A monthly report will be maintained by the Recreation Business Line Manager.

**Asset Work Item:** For projects valued over \$25,000 (labor and equipment included), Project budget staff needs to be informed this is an asset work item. This new item will be considered an "asset" and must have a separate work item to complete the task.

## **IX. Potential Projects**

**General:** Contributions will be utilized to accomplish tasks or projects for the protection, improvement, restoration, rehabilitation or interpretation of natural resources, environmental features, recreation areas and facilities or cultural resources at the Project.



**Work Categories:** The following list, while not comprehensive, provides some examples of the general types of projects eligible for funding under the Nashville District Contribution Plan for the lake projects.

<b><u>General Category</u></b>	<b><u>Specific Work Examples</u></b>
<b><i>Recreation</i></b>	<ul style="list-style-type: none"> <li>• Install/upgrade ADA facilities</li> <li>• Install Signs and markers</li> <li>• Install playground facilities</li> <li>• Plant trees in recreation areas</li> <li>• Fund park attendant contracts</li> <li>• Fund supplemental park maintenance</li> <li>• Trail development, maintenance and repair</li> </ul>
<b><i>Interpretive and Water Safety Programs</i></b>	<ul style="list-style-type: none"> <li>• Enhance current Jr. Ranger Program (e.g. materials, supplies, etc.)</li> <li>• Interpretive displays, multi-media presentations, signage, and/or equipment</li> <li>• Water Safety outreach materials/support</li> <li>• Advertising/Marketing</li> <li>• Landscape enhancements (e.g., backyard habitats)</li> <li>• Local area history and research</li> <li>• Special events</li> </ul>
<b><i>Resource Management</i></b>	<ul style="list-style-type: none"> <li>• Forest Management (e.g. American Chestnut and other indigenous species)</li> <li>• Boundary surveillance, marking and recovery</li> <li>• Wildlife Management (fish attractors, habitat studies, re-vegetation, invasive species, etc.)</li> <li>• Enhance GIS databases</li> <li>• Wetland restoration and support</li> <li>• Ecological/biological surveys and data gathering</li> <li>• Native grassland management enhancements</li> <li>• Nesting box program and support</li> </ul>

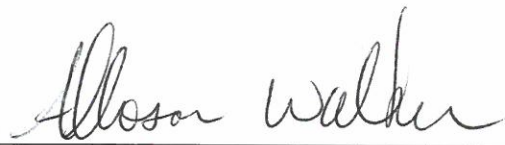
## **X. Donor Recognition Program**

Projects can acknowledge appreciation to contributors via letters, certificates of appreciation, news releases, photo opportunities, ribbon cutting ceremonies, plaque or other appropriate means consistent with the mission and goals of the Corps and the standards of ethical conduct.

At a minimum, the Corps will acknowledge all direct contributions in writing through a letter of acceptance which will note the amount of cash donation or description of materials or services provided. This may serve as a record that the donor can use to verify their contribution. The letter should not attempt to value non-cash contributions.

For more information about donor recognition, refer to Chapter 7 of the USACE Contributions, Fundraising, and Recognition Reference Guide (October 2008), available on the NRM Gateway. Any proposed recognition beyond the minimum must be coordinated with the District Contributions Program Manager.

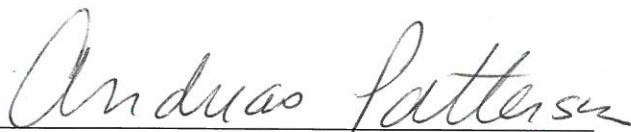
## XI. Approvals



District NRM Contributions Program Manager  
Nashville District Office

4/27/2015

Date



Chief, Natural Resources Management Branch  
Nashville District Office

20150427

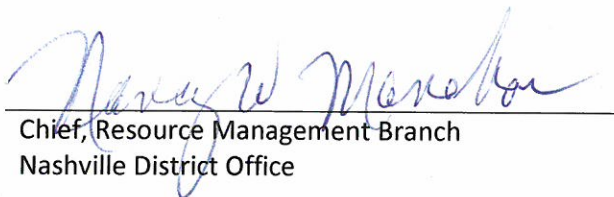
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Attorney, Office of Counsel  
Nashville District Office

8 May 2015

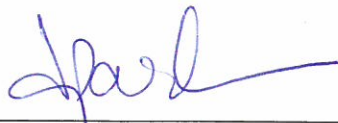
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Chief, Resource Management Branch  
Nashville District Office

20150430

Date

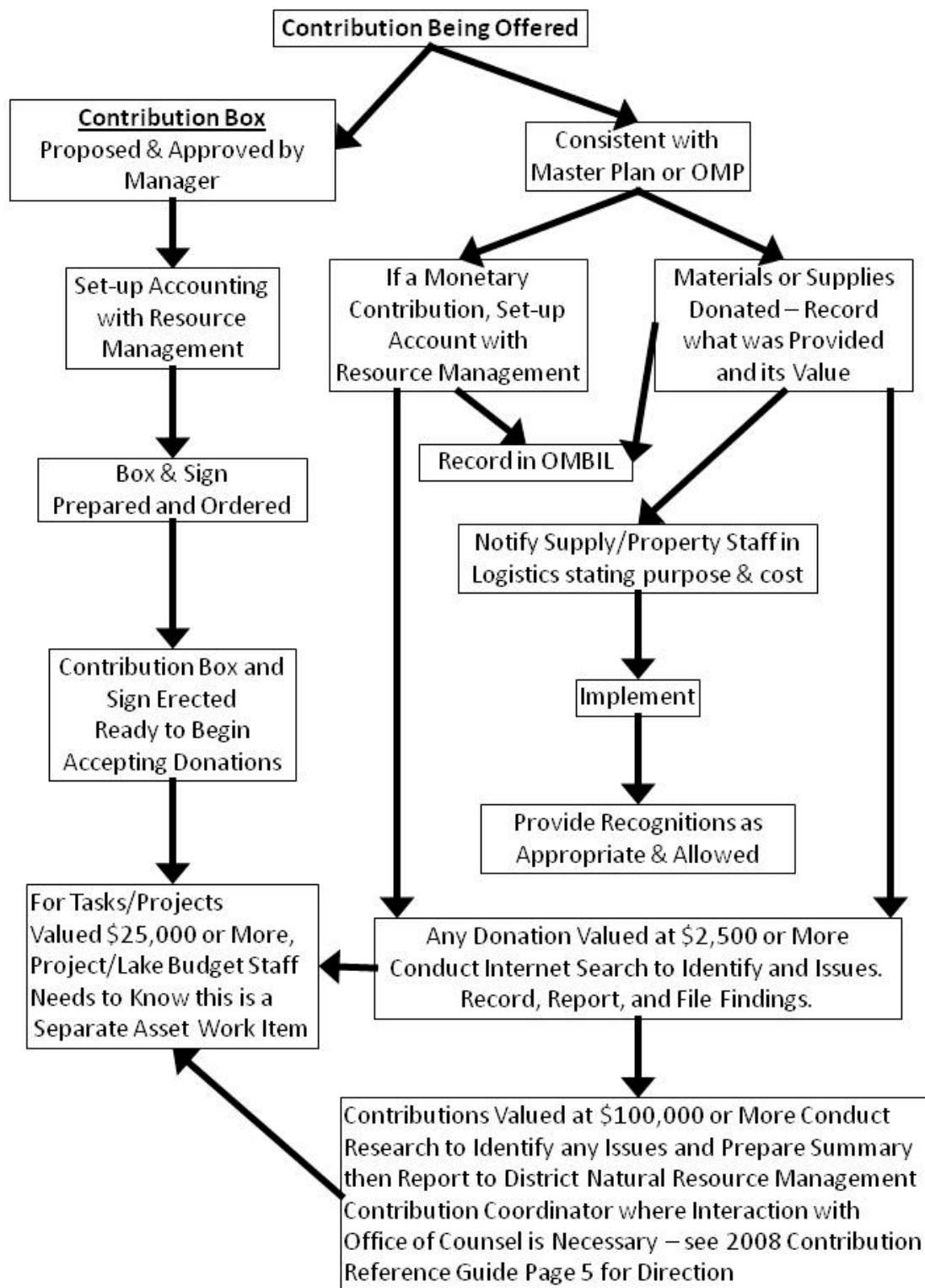


Chief, Operations Division  
Nashville District Office

2015 0928

Date

## Appendix A – Accepting Contributions Flow Chart



## Appendix B – Contribution Tracking & Record Keeping

Contributions must be entered into OMBIL under Partnership Agreements. This form will aid in keeping track of all contributions until OMBIL entry is performed in September/October of each year.

Date	Organization	Description	Value of Cash Received	Value of Materials Donated	Value of Professional Services (*if greater than Independent Sector Value of Volunteer Time)	Number of Volunteers	Volunteer Hours

\* This column is for internal purposes only, but intended to keep track of services that are known to exceed the Independent Sector Value of Volunteer Time. For example, an arborist donating time to look at a tree cut. Or a professional photographer donating time to take pictures at an event. This number won't go into OMBIL, but will be used for internal record keeping when known